--- 1/15th Pound - Series "C" - 155 x 15 mm. - scanned at 100% scale ---

The catalogue lists the 1/15th pound strips as follows:

RP-873 - 1/15th pound, *fine roulette*, with 4 mm. blue control numbers
RP-874 - 1/15th pound, *imperforate*, with 4 mm. blue control numbers

RP-940 - RP-874 overprinted **2-31** by Imperial Tobacco for the September 1939 Budget - imperforate
RP-959 - RP-874 mimeographed **2/31** by Macdonald Tobacco for the June 1940 Budget - imperforate
RP-962 - RP-874 mimeographed 1/14 by Macdonald Tobacco for the June 1940 Budget - imperforate
RP-963 - RP-874 mimeographed 1/14 by Macdonald Tobacco for the June 1940 Budget - imperforate
RP-980 - RP-874 rollered **1/17 LB.** in two columns by Royal Canadian Tobacco for June 1940 - imperforate
RP-987 - RP-874 overprinted **2/31** with a wide **X** by Tuckett Tobacco for September 1939 - imperforate
RP-988 - RP-874 overprinted **2/31** with a narrow **X** by Tuckett Tobacco for September 1939 - imperforate
RP-1000 - RP-874 overprinted **2/31** by BABN for the September 1939 Budget - imperforate

RP-1036 - RP-874 surcharged **TWO (2) ¢ / EXCISE / TAX** by B. Houde Tobacco for the June 1942 Budget - imperforate
RP-1051 - RP-874 surcharged **2¢ / EXCISE / TAX** by Imperial Tobacco for the June 1942 Budget - imperforate
RP-1078 - RP-874 a 2½ mm mimeograph 1-10-D-2¢ by Macdonald Tobacco for June 1942 - imperforate
RP-1079 - RP-874 a 3 mm mimeograph 1-10-D-2¢ by Macdonald Tobacco for June 1942 - imperforate
RP-1089 - RP-874 a 2 mm Gothic mimeograph 1-10-D-2¢ by Macdonald Tobacco for June 1942 - imperforate
RP-1089a - RP-1089 the inverted 2 mm Macdonald Gothic mimeograph - imperforate
RP-1099 - RP-874 surcharged **EXCISE TAX / 6-13D / 2407** plus **2ct** by Rock City for June 1942 - imperforate
RP-1122 - RP-874 surcharged **2¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget - imperforate
RP-1123 - RP-873 surcharged **2¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget - *fine roulette*
RP-1166 - RP-874 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - imperforate
RP-1167 - RP-873 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - *fine roulette*
RP-1216 - 2/31st overprinted **1/15** plus **2¢ / EXCISE TAX** by BABN under the June 1942 Budget - imperforate

RP-1252 - RP-1166 re-surcharged with **4¢** ■ by Imperial Tobacco for the March 1943 Budget - imperforate
RP-1290 - RP-1216 re-surcharged with **4¢** ■ by Imperial Tobacco for the March 1943 Budget - imperforate

RP-1578 - **1¢** on 1/16th overprinted **1/15** and re-surcharged to **2¢** by BABN for 1942 - imperforate
RP-1421 - RP-1579 re-surcharged with **1-18-E** **4c** as the killer by Tuckett Tobacco for March 1943 - imperforate
RP-1433 - RP-1579 re-surcharged with 4 mm **4c** **x** **1-18-E** by Tuckett Tobacco for March 1943 - imperforate
RP-1434 - RP-1579 re-surcharged with **1-18-E** and 6 mm **4c** **x** by Tuckett Tobacco for March 1943 - imperforate
RP-1638 - RP-1579 re-surcharged with **4¢** plus three killers by BABN for the March 1943 Budget - imperforate

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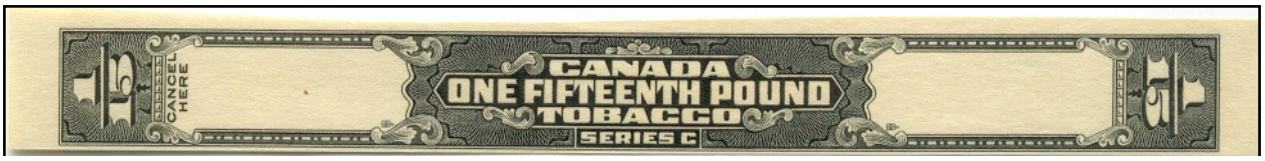
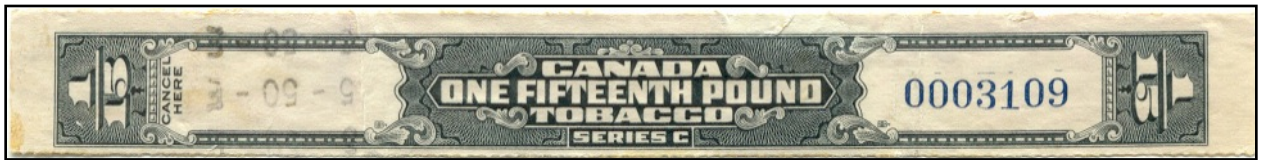
The collection contains a *control-free* copy of the 1/15th pound strip. It could be termed a plate proof, but it was likely just scissor cut from an unfinished imperforate sheet.



RP-874n - 1/15th pound, imperforate plate proof

The first listed *dated* use of **RP-874 (**the *imperforate* 1/15th pound strip) comes in May 1935 from "Tuckett Tobacco", Hamilton. The hidden letters "A-K" must indicate that the die was approved in 1935. As usual, the *fine roulette* strip **RP-873** is found with the lower control numbers. BABN reports that a plate contained 30 stamps – probably 3 x 10 impressions.



RP-873 - 1/15th pound, *fine roulette*, control **0003109**
Roller cancelled **5 - 50 - E** by "Metropolitan Tobacco", Toronto

0002968	RP-873	1/15th pound, fine roulette, rollered **5 - 50 - E**
0002985	RP-873	1/15th pound, fine roulette, rollered **5 - 50 - E**
0003109 ★	RP-873	1/15th pound, fine roulette, rollered **5 - 50 - E**
0003139	RP-873	1/15th pound, fine roulette, rollered **5 - 50 - E**
0003141	RP-873	1/15th pound, fine roulette, rollered **5 - 50 - E**
0075735	RP-873	1/15th pound, fine roulette, rollered **1 - 55 - E**
0134461	RP-873	1/15th pound, fine roulette, rollered **1 - 55 - E**
0136465	RP-873	1/15th pound, fine roulette, rollered **1 - 55 - E**

Under the Budget of June 24th 1942, which imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "Tuckett Tobacco", Hamilton, surcharged **RP-873** (the 1/15th pound *fine roulette*) with their 3 mm. **2¢ / EXCISE TAX** tall E's surcharge, plus the company code **1-18-E** without the date code as **RP-1123**. Judging by the two shades of red ink in the following illustration, this may not be a *one-time* surcharge / cancellation. The strip was made using *on-hand* sheets of the fine roulette obtained pre-Budget from Ottawa, and the tobacco was added *excise tax payable* when the product was delivered for consumption.

RP-1123 - **2¢ / EXCISE TAX** and **1-18-E** on 1/15th pound, *fine roulette*, control **0392665**
The tall E's surcharge by "Tuckett Tobacco", Hamilton, for the June 1942 Budget

0376222 ★	RP-1123	**2¢ / EXCISE TAX** on 1/15th pound, fine roulette
0392665 ★	RP-1123	**2¢ / EXCISE TAX** on 1/15th pound, fine roulette, coded **1-18-E**

Under the Budget of June 24th 1942, which imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, BABN surcharged **RP-873** (the *fine roulette* 1/15th pound strip) with their three-line dark blue 3 and 2 mm. Gothic **2¢ / EXCISE / TAX** as **RP-1167**. This strip was roller cancelled in violet ink by "Central Tobacco", Montreal, under the 1943 Budget, since it carries an attached 2¢ excise tax stamp.

RP-1167 - **2¢ / EXCISE / TAX** on 1/15th pound, *fine roulette*, control **0450391**
Roller cancelled **27-10-D** by "Central Tobacco", Montreal,

0450391 ★	RP-1167	**2¢ / EXCISE / TAX** on 1/15th pound, fine roulette, rollered **27-10-D** Plus an attached 2¢ excise stamp

RP-1167 - **2¢ / EXCISE / TAX** on 1/15th pound, *fine roulette*, control **0539210**
Coded **1-18-E / BOA** by "Tuckett Tobacco", Hamilton, in February 1943

0539210	02/43	P-1167	**2¢ / EXCISE / TAX** on 1/15th pound, fine roulette, coded **1-18-E / BOA**

By May of 1935, use of **RP-874 (**the imperforate 1/15th pound strip) is recorded, with the initial copies being cancelled by "Tuckett Tobacco", Hamilton.

RP-874 - 1/15th pound, *imperforate*, control **C7790258**
Coded **16-10-D / 115** by "L. O. Grothe", Montreal, in November 1935

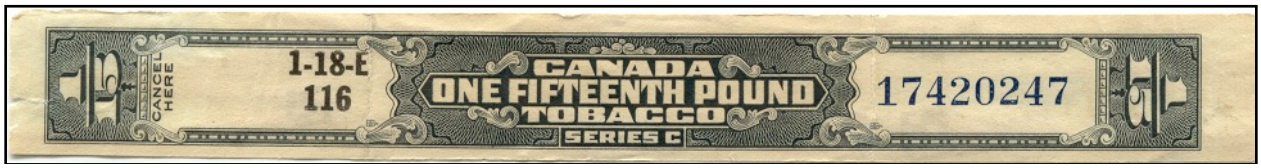
0950065	05/35	RP-874	1/15th pound, imperforate, coded **1-18-E / 55**
1039715	05/35	RP-874	1/15th pound, imperforate, coded **1-18-E / 55**
1740737	11/35	RP-874	1/15th pound, imperforate, coded **1-18-E / 115**
1949534	12/35	RP-874	1/15th pound, imperforate, coded **1-18-E / 125**
7627473	06/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / CFB**
7979841		RP-874	1/15th pound, imperforate, mimeographed **1-10-D**
8856355	09/35	RP-874	1/15th pound, imperforate, coded **1-23-D / CFC**
B1090539	08/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / BFC**
B1740670	08/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / BFC**
B2615148	09/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / CFC**
B3598645	09/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / CFC**
B6199403	11/35	RP-874	1/15th pound, imperforate, coded **1-23-D / BFD**
B7136234	09/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / CFC**
B6908671		RP-874	1/15th pound, imperforate, rollered **1-10-D**
B6909451		RP-874	1/15th pound, imperforate, rollered **1-10-D**
C2699185	10/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / AFD**
C4588977	11/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / BFD**
C4726188	11/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / BFD**
C5397440	11/35	RP-874	1/15th pound, imperforate, rollered **1-18-E / 115**
C5640695	11/35	RP-874	1/15th pound, imperforate, rollered **1-18-E / 115**
C5665459	11/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / BFD**
C7174942	11/35	RP-874	1/15th pound, imperforate, rollered **1-18-E / 115**
C7178388	11/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / BFD**
C7790258★	11/35	RP-874	1/15th pound, imperforate, coded **16-10-D / 115**
D0075035	11/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / BFD**
D0079821	11/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / BFD**
D0818793	12/35	RP-874	1/15th pound, imperforate, rollered **6-10-D / CFD**
D2377982	12/35	RP-874	1/15th pound, imperforate, rollered **1-18-E / 125**
E0509163	02/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGA**
E1294133	02/36	RP-874	1/15th pound, imperforate, coded **1-23-D / BGA**
E1486144	03/36	RP-874	1/15th pound, imperforate, coded **1-23-D / CGA**
E1522171	03/36	RP-874	1/15th pound, imperforate, coded **1-23-D / CGA**
E1815447	02/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 26**
E2110067	02/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 26**
E2389269	03/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 36**
E5531885	03/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / CGA**
E8873736	04/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / AGB**

F2859796	04/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / AGB**
F2910095	04/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / AGB**
F3060846	04/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / AGB**
F4514208	05/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGB**
F5451160	05/36	RP-874	1/15th pound, imperforate, mimeo 4-50-E / J-E-6
F5846623	05/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGB**
F6681483	06/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 66**
F7639462	05/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGB**
F7683947	05/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGB**
G3703824	07/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 76**
G5618253	07/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / AGC**
G7929463	07/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / AGC**
H0081858	08/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 86**
H0833080	07/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / AGC**
H2654456	08/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGC**
H2730763	08/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGC**
H3415985	08/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGC**
H7797982	09/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / CGC**
H8509204	09/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / CGC**
H8509543	09/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / CGC**
H9088946	09/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 96**
H9468197	09/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / CGC**

The eight digit control numbers on the following strips dating from late-1936. It would seem that the control number operator was mistakenly using the numeral **1** in place of the letter "I" - which by company policy was always omitted from the control alphabetic sequence. These eight digit controls occur on other occasions. Was it a method of adding an extra 10,000,000 to the control sequence? Or were they just avoiding the use of "I"?

RP-874 - 1/15th pound, imperforate, control **14500606**
Roller coded **6-10-D / AGD** by "Imperial Tobacco", Montreal, in November 1936

13332242	10/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / AGD**
14500606★	10/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / AGD**



RP-874 - 1/15th pounds, imperforate, control **17420247**
Coded **1-18-E / 116** by "Tuckett Tobacco", Hamilton, in November 1936

14722701★	10/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / AGD**
17420247★	11/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 116**
19441085	11/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 116**

In 1936 the manufacturer's sales tax was increased from 6% to 8%. Sheets purchased under the 8% sales tax were cancelled with a larger code - i.e. "Imperial Tobacco" from a 3 mm. **6-10-D** to a 4 mm. **6-10-D**

J0120427	11/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGD**
J0420040	11/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGD**
J1037607	11/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGD**
J1214327	11/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / BGD**
J1676409	12/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / CGD**
J1740737	11/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 116**

J1884431	12/36	RP-874	1/15th pound, imperforate, rollered **6-10-D / CGD**
J1949534	12/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 126**
J5639507	01/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHA**
J6667294	01/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHA**
J8404995	01/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHA**
J8404996	01/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHA**
J8406706	01/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHA**
J9495324	12/36	RP-874	1/15th pound, imperforate, coded **1-18-E / 126**
J9886005	04/37	RP-874	1/15th pound, imperforate, rollered **1-23-D / AHB**
K0144748	08/37	RP-874	1/15th pound, imperforate, rollered **1-23-D / BHC**
K0152868	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K1583571	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K1583938	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K1583941	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K2081049	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K2081053	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K2082221	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K2102816		RP-874	1/15th pound, imperforate, rollered **8-10-D**
K2309840	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K2309841	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K2309842	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K2309845	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K3862634	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K3863236	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K4206526	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K4282296	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K4372013	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K4372016	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K4372025	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K4372385	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K4372406	02/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHA**
K4820582	03/37	RP-874	1/15th pound, imperforate, coded **1-18-E / 37**
K5147849	03/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHA**
K5147854	03/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHA**
K6374120	03/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHA**
K7726348	03/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHA**
L0290664	04/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHB**
L0859355	04/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHB**
L1498200	04/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHB**
L2587447	05/37	RP-874	1/15th pound, imperforate, coded **1-18-E / 57**
L2797720	04/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHB**
L4623506	04/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHB**
L6125301	05/37	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-5-37**
L6519965	05/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHB**
M0310660	06/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHB**
M0746032	06/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHB**
M3077492	06/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHB**
M3104486	06/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHB**
M3190833	06/37	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-6-37**
M7481630	07/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHC**
M7741686	07/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHC**
N4029715	08/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / BHC**
N7964044	08/37	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-8-37**
N8481050	09/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHC**
N9427227	09/37	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-9-37**
P0881216	09/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHC**
P1644034	09/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHC**
P2157072	09/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHC**
P5423411	10/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHD**
P5682479	10/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / AHD**
P9255400★	11/37	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-11-37**
Q5272537	12/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHD**

Q6671478	12/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHD**
Q7402106	12/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHD**
Q7454629	12/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHD**
Q8913004	12/37	RP-874	1/15th pound, imperforate, rollered **6-10-D / CHD**
Q9630766★	12/37	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-12-37**
Q9810463★	12/37	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-12-37**
R1973897	01/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / AIA**
R2135035★	01/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / AIA**
R3734635	01/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / AIA**
R4189305	02/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / BIA**
R4197787	02/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / BIA**
R4306785	02/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / BIA**
R5561625	02/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / BIA**
R9413739	03/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / CIA**

In March 1938 a *second pass* through the control sequence began.

The strip separation was *imperforate*, without any indication that this second control sequence included *fine roulette*

0136470		RP-874	1/15th pound, imperforate, rollered **1-55-**
0510937		RP-874	1/15th pound, imperforate, rollered **1-10-D**
0663333	03/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / CIA**
8724310	04/38	RP-874	1/15th pound, imperforate, coded **1-18-E / 48**
9933645	05/38	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-5-38**

Chris Ryan reports that beginning in mid-1938 the companies were required to *pay up-front* for their excise tax stamps. Previously they had to pay for excise stamps requisitioned during a month, by the end of the following calendar month. The date cancellations of "Imperial Tobacco" reflect this change. At this time, their 4 mm. company code, on newly obtained sheets, went from **6-10-D** to **6-10D**.

"Rock City Tobacco" began proper date coded cancellations with September 1938. This also reflects this change in the payment of excise tax. It is interesting that, to date, I have not encountered the prefixed use of "**A**" in either of the two 1/15th pound control number sequences.

B4428585	07/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / AIC**
B5425135	07/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / AIC**
B6145770	10/38	RP-874	1/15th pound, imperforate, rollered 4-50-E / T=J=8
B6783154	07/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / AIC**
C0770867	08/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / BIC**
C0952820	08/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / BIC**
C2122760	08/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / BIC**
D0177837	10/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / AID**
D1836513	10/38	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-10-38**
D4343069	11/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / BID**
E1351352	12/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / CID**
E1917292	12/38	RP-874	1/15th pound, imperforate, rollered **6-10-D / CID**
E2850740	01/39	RP-874	1/15th pound, imperforate, rollered **6-10-D / AJA**
E2850748	01/39	RP-874	1/15th pound, imperforate, rollered **6-10-D / AJA**
E4749170	02/39	RP-874	1/15th pound, imperforate, coded **1-18-E / BJA**
E4927284	01/39	RP-874	1/15th pound, imperforate, rollered **6-10-D / AJA**
E6726861	02/39	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-2-39**
E8389399	03/39	RP-874	1/15th pound, imperforate, rollered **6-10D / CJA**
F2168409	04/39	RP-874	1/15th pound, imperforate, rollered **6-10D / AJB**
F2469721	03/39	RP-874	1/15th pound, imperforate, rollered **6-10D / CJA**
F4230746	04/39	RP-874	1/15th pound, imperforate, rollered **6-10D / AJB**
F4901394	04/39	RP-874	1/15th pound, imperforate, rollered **6-10D / AJB**
F5203875	04/39	RP-874	1/15th pound, imperforate, rollered **6-10D / AJB**
F5846623	04/39	RP-874	1/15th pound, imperforate, rollered **6-10D / AJB**
F7164670	03/36	RP-874	1/15th pound, imperforate, coded **1-23-D / AJC**
F7262543	05/39	RP-874	1/15th pound, imperforate, rollered **6-10D / BJB**
F7262604	05/39	RP-874	1/15th pound, imperforate, rollered **6-10D / BJB**

The wartime Budget of September 12th 1939 increased excise duty on manufactured tobacco from 20¢ to 25¢ per

pound, and the manufacturers, in an attempt to maintain an unchanged price level on their brands, decreased their 1/15th pound package to 2/31st pound issuing these first 2/31st pound *provisional overprints* from September 1939.

"Imperial Tobacco", Granby, overprinted **RP-874** (the imperforate 1/15th pound strip) with a central 6 mm. black Gothic **2-31** and a 4 mm. Gothic **2/31** at each side, plus five horizontally stacked 11 mm. *killer lines* at the ends, as the company provisional **RP-940**. The cancellation is date coded, which indicates that the base sheets were overprinted under the supervision of the "Customs & Excise" Collector who had adjusted his books, and that the tobacco was added *excise duty paid* when delivered for consumption. *The Montreal cancelled strip illustrated below is from a later batch.*

Since, as can be seen in the following section, Granby had used the copy **G0712941**of **RP-874** in May 1935, and was using **H3063283** in September 1939, it seems obvious that this strip **F7437904** had been returned to Ottawa by a smaller manufacturer when the September 1939 Budget was tabled, and forwarded to Granby for overprinting.

RP-940 - 2-31 on 1/15th pound, imperforate, control **H7364534**
Roller coded **6-10-D / AJD** by "Imperial Tobacco", Montreal, in October 1939

F7437904	10/39	RP-940	**2-31** on 1/15th pound, imperforate, coded **1-23D / AJD**

Meanwhile, prior to the September 1939 Budget, use of **RP-874** (the imperforate 1/15th pound strip) had continued:

RP-874 - 1/15th pound, imperforate, control **G3000186**
Roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

G0601056	05/39	RP-874	1/15th pound, imperforate, rollered **6-10D / BJB**
G0712941	05/39	RP-874	1/15th pound, imperforate, coded **1-23D / BJB**
G1979973		RP-874	1/15th pound, imperforate, rollered **1-10-D**
G2855706		RP-874	1/15th pound, imperforate, rollered **1-10-D**
G3000186★		RP-874	1/15th pound, imperforate, rollered **1-10-D**
G4279481	06/39	RP-874	1/15th pound, imperforate, rollered **6-10D / CJB**
G4806584	06/39	RP-874	1/15th pound, imperforate, coded **1-23D / CJB**
G5144074	06/39	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-6-39**
G6004752	07/39	RP-874	1/15th pound, imperforate, rollered **1-18-E / AJC**
G8204302	09/39	RP-874	1/15th pound, imperforate, rollered **1-18-E / CJC**
G8779623	07/39	RP-874	1/15th pound, imperforate, coded **1-23D / AJC**
G9533213		RP-874	1/15th pound, imperforate, rollered **1-10-D**
G9838443	07/39	RP-874	1/15th pound, imperforate, rollered **6-10D / AJC**
H2385421	08/39	RP-874	1/15th pound, imperforate, rollered **6-10D / BJC**
H2611800	08/39	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-8-39**
H3063283	08/39	RP-874	1/15th pound, imperforate, coded **1-23D / BJC**
H3097784	09/39	RP-874	1/15th pound, imperforate, coded **1-23D / CJC**
H3463720	08/39	RP-874	1/15th pound, imperforate, rollered 4-50-E / P-H-9

Under the September 1939 Budget, "Tuckett Tobacco", Hamilton, overprinted sheets of **RP-874** (the imperforate

1/15th pound strip) with a central 4 mm. Roman **2 - - - - 31**, and a *killer* 3 mm. Roman **2/31** at the left side, plus a wide spaced 5 mm. *killer* Roman **X** on the left as the company provisional **RP-987**. The cancellation is *date coded*, which indicates that the base sheets were obtained from Ottawa under the 1939 Budget, and the tobacco was added *excise duty paid*. The control numbers match the 1/15th pound sequence.

RP-987 - 2/31 on 1/15th pound, imperforate, control **H3772476**, with 3 mm. figures and a *wide* 4½ mm. **X**
Coded **1-18-E / CJC** by "Tuckett Tobacco", Hamilton, in September 1939

H3768751	09/39	RP-987	**2/31** on 1/15th pound, imperforate, coded **1-18-E / CJC**
H3772476★	09/39	RP-987	**2/31** on 1/15th pound, imperforate, coded **1-18-E / CJC**
H3786225	09/39	RP-987	**2/31** on 1/15th pound, imperforate, coded **1-18-E / CJC**
H3803087	09/39	RP-987	**2/31** on 1/15th pound, imperforate, coded **1-18-E / CJC**

A later overprint of **RP-874**, dating from October 1939, uses a narrow 5 mm. Roman **X** and 4½ mm. Roman figures and catalogues as **RP-988**.

RP-988 - 2/31 on 1/15th pound, imperforate, control **H3859817**, with 4½ mm. figures and a *narrow* 5 mm. **X**
Coded **1-18-E / AJD** by "Tuckett Tobacco", Hamilton, in October 1939

H3848007	10/39	RP-988	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**
H3859757	10/39	RP-988	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**
H3859817★	10/39	RP-988	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**
H3859847	10/39	RP-988	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**

Prior to the tabling of the September 12th 1939 Budget, "Imperial Tobacco" had already used the following copies of **RP-874** (the *imperforate* 1/15th pound strip) under the pre-war excise duty rate. *The illustrated strip, however, is from a later batch of stamps used by "Macdonald Tobacco".*

RP-874 - 1/15th pound, imperforate, control **K0152861**
Roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

H4135988	08/39	RP-874	1/15th pound, imperforate, rollered **6-10-D / BJC**
H4947871	09/39	RP-874	1/15th pound, imperforate, rollered **6-10-D / CJC**
H5097784	09/39	RP-874	1/15th pound, imperforate, rollered **1-23D / CJC**
H6180029	09/39	RP-874	1/15th pound, imperforate, rollered **6-10D / CJC**

For the Budget of September 1939 "Imperial Tobacco", Montreal, overprinted **RP-874** (the imperforate 1/15th pound strip) with a central 6 mm black Gothic **2-31**, and a 4 mm. Gothic **2/31** at each side, plus five horizontally

stacked 11 mm. *killer* lines at the ends as the company provisional **RP-940**.

RP-940 - 2-31 on 1/15th pound, imperforate, control **H7364534**
Roller coded **6-10-D / AJD** by "Imperial Tobacco", Montreal, in October 1939

H7056668	10/39	RP-940	**2-31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
H7323579	10/39	RP-940	**2-31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
H7358959	10/39	RP-940	**2-31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
H7364534★	10/39	RP-940	**2-31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
H7719289	10/39	RP-940	**2-31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
H7729718	10/39	RP-940	**2-31** on 1/15th pound, imperforate, coded **6-10-D / AJD**

Under the Budget of June 1940, "Royal Canadian Tobacco", Toronto, overprinted sheets of **RP-874** (the imperforate 1/15th pound strip) by violet roller with two vertical columns in 5 mm. Gothic reading **1/17 LB.** as the company provisional **RP-980**. Naturally the control numbers match the 1/15th pound sequence. These strips had been *on-hand* in the Royal Canadian vault since 1939.

On July 1st 1940 the Province of Quebec, abrogating all previous provincial tobacco taxes, had imposed a 10% tobacco tax. Possibly this overprint was made to provide a smaller package for sale in the Province of Quebec.

RP-980 - 1/17 LB. on 1/15th pound, imperforate, control **H7923720**
Roller cancelled **4-50E / A-G-0** by "Royal Canadian Tobacco", Toronto, in July 1940

H7923720★	07/40	RP-980	**1/17 LB.** on 1/15th pounds, imperforate, coded **4-50E / A-G-0**
H7950959	07/40	RP-980	**1/17 LB.** on 1/15th pounds, imperforate, coded **4-50E / A-G-0**
H7950989	07/40	RP-980	**1/17 LB.** on 1/15th pounds, imperforate, coded **4-50E / A-G-0**
H7951073	07/40	RP-980	**1/17 LB.** on 1/15th pounds, imperforate, coded **4-50E / A-G-0**
H7951079	07/40	RP-980	**1/17 LB.** on 1/15th pounds, imperforate, coded **4-50E / A-G-0**
H7957047	07/40	RP-980	**1/17 LB.** on 1/15th pounds, imperforate, coded **4-50E / A-G-0**

Using a higher control numbered batch of **RP-874** (the imperforate 1/15th pound strip) "Tuckett Tobacco", Hamilton, continued their 1939 overprint. *The illustrated strip has been previously recorded*.

RP-988 - 2/31 on 1/15th pound, imperforate, control **H3859817**, with 4½ mm. figures and a *narrow* 5 mm. **X**
Coded **1-18-E / AJD** by "Tuckett Tobacco", Hamilton, in October 1939

H8067777	10/39	RP-988	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**

Meanwhile "Imperial Tobacco", Montreal, had continued producing their 2/31st pound black Gothic overprint of **RP-874** (the imperforate 1/15th pound strip) using a higher control numbered batch, which had been purchased from

Ottawa at the increased excise duty under the September 12th 1939 Budget. *The illustrated strip, from the stock of Erling van Dam, is not in the collection*.

RP-940 - 2-31 on 1/15th pound, imperforate, control **H8950853**
Roller coded **6-10-D / AJD** by "Imperial Tobacco", Montreal, in October 1939

H8449923	10/39	RP-940	**2-31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
H8462967	10/39	RP-940	**2-31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
H8950853	10/39	RP-940	**2-31** on 1/15th pound, imperforate, coded **6-10-D / AJD**

It is probable that all of the major companies were purchasing Ottawa's remaining sheets of **RP-874** at a discount, and applying their own company surcharges. This arrangement would benefit both parties financially. The BABN overprinting costs were being by-passed by Ottawa, and the companies likely received a discount for their trouble.

Under the September 12th 1939 Budget, "Imperial Tobacco", Granby, and "Macdonald Tobacco", Montreal, had used these 1/15th pound **RP-874** strips. *The illustrated strip comes from a later batch*.

RP-874 - 1/15th pound, imperforate, control **K0152861**
Roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

H9262812	02/40	RP-874	1/15th pound, imperforate, rollered **1-23-D / BKA**
H9262964	02/40	RP-874	1/15th pound, imperforate, rollered **1-23-D / BKA**
H9266326	03/40	RP-874	1/15th pound, imperforate, rollered **1-23-D / CKA**
H9270721	03/40	RP-874	1/15th pound, imperforate, rollered **1-23-D / CKA**
H9297937	03/40	RP-874	1/15th pound, imperforate, rollered **1-23-D / CKA**
H9314188	04/40	RP-874	1/15th pound, imperforate, rollered **1-23-D / AKB**
H9543638		RP-874	1/15th pound, imperforate, rollered **1-10-D**

For the September 1939 Budget BABN overprinted **RP-874** (the imperforate 1/15th pound strip) for use at 2/31st pounds. The format used was a 7½ mm. dark blue Roman **2/31** in the center, plus a 2 mm. Gothic **2/31** at the sides,

and six vertical dark blue *killer bars* at the ends as the BABN provisional **RP-1000**. The control numbers had been applied to **RP-874** and match the 1/15th pound sequence.

RP-1000 - 2/31 on 1/15th pound, imperforate, control **H9824054**
Coded 4-50-E / T-J-9 by "Royal Canadian Tobacco", Toronto, in October 1939

H9824054★	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded 4-50E / T-J-9
H9826343	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded 4-50E / T-J-9
H9853610	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded 4-50E / T-J-9
H9864324	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-23-D / AJD**
H9872747	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-23-D / AJD**
H9922136	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-23-D / BJD**
J0000672	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**
J0159115	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**
J0316300	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**
J0407402	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**
J0450888★	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**
J0503532	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / AJD**
J0608071	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / BJD**
J0621739	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / BJD**
J0667024	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J0784397	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J0791537	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J1027890	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J1538609	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J1630889	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J1684627	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J1847275	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J1915131	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J1920399	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J1952904	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J2129214	10/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / AJD**
J2363087	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / BJD**
J2381471	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / BJD**
J3112762	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / BJD**
J3438465	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, mimeographed 6. . 13D
J3455015		RP-1000	**2/31** on 1/15th pound, imperforate, mimeographed 6. . 13D
J3612828	12/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded 4-50E / X-L-9
J3613008	12/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded 4-50E / X-L-9
J3707156	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / BJD**
J3707426	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / BJD**
J3900605	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **1-18-E / BJD**
J4118141	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / BJD**
J4289663	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / BJD**
J4291061★	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / BJD**
J4387107		RP-1000	**2/31** on 1/15th pound, imperforate, rollered **1-10-D**
J4389350		RP-1000	**2/31** on 1/15th pound, imperforate, rollered **1-10-D**
J4392923		RP-1000	**2/31** on 1/15th pound, imperforate, rollered **1-10-D**
J4421056	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / BJD**
J4560703	11/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / BJD**
J4982017★	12/39	RP-1000	**2/31** on 1/15th pound, imperforate, coded **6-10-D / CJD**

Production of the 1/15th pound package at “Macdonald Tobacco”, Montreal, also continued under the 1939 Budget, and “Imperial Tobacco”, Granby, re-introduced the 1/15th pound size - probably for *across Canada* sale (except in Quebec).

RP-874 - 1/15th pound, imperforate, control **K0152861**
Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal

J5187797		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J5373885	12/39	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-12-39**
J5523006		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6129816		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6138491		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6149689	01/40	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-1-40**
J6159422		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6473366		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6473904		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6474116		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6474174		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6491576	01/40	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-1-40**
J6582449		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6777988		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6778198		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6778918		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6850679		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J6883524		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J7039784		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J7163132	02/40	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-2-40**
J7203908	02/40	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-2-40**
J7239128		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J7250807		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J7250867		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J7250957		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J7251077		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J7505636	02/40	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-2-40**
J8002248	05/40	RP-874	1/15th pound, imperforate, coded **1-23D / BKB**
J8059449	06/40	RP-874	1/15th pound, imperforate, coded **1-23D / CKB**
J8073740	06/40	RP-874	1/15th pound, imperforate, coded **1-23D / CKB**
J8081229	06/40	RP-874	1/15th pound, imperforate, coded **1-23D / CKB**
J8394688	03/40	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-3-40**
J8419737	03/40	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-3-40**
J8795282		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J8808799★		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J9179363		RP-874	1/15th pound, imperforate, rollered **1-10-D**
J9703566		RP-874	1/15th pound, imperforate, rollered **1-10-D**
K0152861★		RP-874	1/15th pound, imperforate, rollered **1-10-D**
K0153071		RP-874	1/15th pound, imperforate, rollered **1-10-D**
K0370383	05/40	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-5-40**
K0678259	07/40	RP-874	1/15th pound, imperforate, coded **1-23D / AKC**
K0834637		RP-874	1/15th pound, imperforate, rollered **1-10-D**
K0834667		RP-874	1/15th pound, imperforate, rollered **1-10-D**
K0834697		RP-874	1/15th pound, imperforate, rollered **1-10-D**
K0836107		RP-874	1/15th pound, imperforate, rollered **1-10-D**
K0836377		RP-874	1/15th pound, imperforate, rollered **1-10-D**
K0836407		RP-874	1/15th pound, imperforate, rollered **1-10-D**

When the Budget of June 24th 1940 increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound, the most companies reduced package sizes again, however "Macdonald Tobacco" overprinted the imperforate 1/15th pound strip to the ***larger*** 1/14th pound denomination.

Initially the mimeograph was in ***black ink*** with a central 13 mm. thin Gothic 1/14, with an elite typewritten **1/14** at each side, plus five thin vertical *killer lines* at the ends as the company provisional **RP-962**. The control numbers match the 1/15th pound sequence current at Macdonald's in mid-1940. As can be seen from the controls, Macdonald's ***black*** mimeograph preceded the ***violet*** ink version **RP-963**. It is possible that the black inking was made on sheets purchased at the old Budget rate, and that the violet ink versions were made on sheets purchased under the increased 1940 Budget rate since, at least on cigarettes, the Macdonald Tobacco black overprint usually preceded the violet ink overprint. These same two overprints can be found using higher control numbered batches. Were the office staff in charge of the stenciling paying any attention to the control number sequencing?

RP-962 - 1/14 on 1/15th pound, imperforate, control **K1174877**
Mimeographed ***in black ink***, rollered **1-10-D** by "Macdonald Tobacco", Montreal

K1174877★	RP-962	1/14 on 1/15th pound, imperforate, rollered **1-10-D**
K1215354	RP-962	1/14 on 1/15th pound, imperforate, rollered **1-10-D**

RP-963 - 1/14 on 1/15th pound, imperforate, control **K1505272**
Mimeographed ***in violet ink***, rollered **1-10-D** by "Macdonald Tobacco", Montreal

K1468839	RP-9063	1/14 on 1/15th pound, imperforate, rollered **1-10-D**
K1474555	RP-963	1/14 on 1/15th pound, imperforate, rollered **1-10-D**
K1505272★	RP-963	1/14 on 1/15th pound, imperforate, rollered **1-10-D**
K1505332	PR-963	1/14 on 1/15th pound, imperforate, rollered **1-10-D**

RP-962 - 1/14 on 1/15th pound, imperforate, control **K1548291**
Mimeographed ***in black ink***, rollered **1-10-D** by "Macdonald Tobacco", Montreal

K1548291★	RP-962	1/14 on 1/15th pound, imperforate, rollered **1-10-D**
K1579519	RP-962	1/14 on 1/15th pound, imperforate, rollered **1-10-D**

Dr. Earle Covert records the following violet overprint on a later batch of strips

K1616947	RP-963	1/14 on 1/15th pound, imperforate, rollered **1-10-D**

Additionally, for use at 2/31st pounds under the June 1940 Budget, "Macdonald Tobacco" mimeographed **RP-874** (the imperforate 1/15th pound strip) in the ***smaller*** 2/31st pound denomination, using a central 13 mm. thin violet Gothic 2/31, and an elite typewritten 2/31 on each side, plus five thin vertical *killer* lines at the ends as the company provisional **RP-959**. These were probably for sale in the Province of Quebec, where a 10% tobacco tax was imposed in July 1940.

It seems odd that all of the preceding 2/31st pound overprints were made for the Budget of September 1939, but judging from the control numbering it is impossible that these Macdonald overprints could have precede mid-1940.

RP-959 - 2/31 on 1/15th pounds, imperforate, control **K1875873**
Rollered **1-10-D** by "Macdonald Tobacco", Montreal

K1875487	RP-959	2/31 mimeograph on 1/15th pound, imperforate, rollered **1-10-D**
K1875873★	RP-959	2/31 mimeograph on 1/15th pound, imperforate, rollered **1-10-D**

When the Budget of June 24th 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢ per pound, the 2/31st pound package size was discontinued, and the definitive 2/31st pound sheets were overprinted for use at other denominations. The regular production of the 1/15th pound size continued with August 1940

RP-874 - 1/15th pound, imperforate, control **L0841171**
Coded **6-10D / CLC** by "Imperial Tobacco", Montreal, in September 1941

K1981327	08/40	RP-874	1/15th pound, imperforate, coded **1-23D / BKC**
K2013875	08/40	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-8-40**
K2225136	08/40	RP-874	1/15th pound, imperforate, coded **1-23D / BKC**
K2226062	08/40	RP-874	1/15th pound, imperforate, coded **1-23D / BKC**
K2226136	08/40	RP-874	1/15th pound, imperforate, coded **1-23D / BKC**
K2307537	08/40	RP-874	1/15th pound, imperforate, coded **1-23D / BKC**
K2419590		RP-874	1/15th pound, imperforate, an unreadable blue-green cancellation
K2707084		RP-874	1/15th pound, imperforate
K3091974	10/40	RP-874	1/15th pound, imperforate, coded **1-23D / AKD**
K3091975	10/40	RP-874	1/15th pound, imperforate, coded **1-23D / AKD**
K6106507		RP-874	1/15th pound, imperforate, rollered **1-10-D**
K7403514	09/41	RP-874	1/15th pound, imperforate, rollered **4-50-E / B. I. 1**
K7538039	09/41	RP-874	1/15th pound, imperforate, rollered **4-50-E / B. I. 1**
L0838063	09/41	RP-874	1/15th pound, imperforate, cancelled **6-10D / CLC**
L0841171★	09/41	RP-874	1/15th pound, imperforate, cancelled **6-10D / CLC**
L1973822	10/41	RP-874	1/15th pound, imperforate, coded **1-18-E / ALD**
L2013437	11/41	RP-874	1/15th pound, imperforate, coded **1-18-E / BLD**
L2019421	11/41	RP-874	1/15th pound, imperforate, coded **1-18-E / BLD**
L2102335	11/41	RP-874	1/15th pound, imperforate, coded **1-18-E / BLD**
L2945648	10/41	RP-874	1/15th pound, imperforate, coded **1-23D / ALD**
L3126488	10/41	RP-874	1/15th pound, imperforate, cancelled **6-10D / ALD**
L3188812	10/41	RP-874	1/15th pound, imperforate, cancelled **6-10D / ALD**
L4495236		RP-874	1/15th pound, imperforate, rollered **1-10-D**
L4824584	01/42	RP-874	1/15th pound, imperforate, coded **1-23D / AMA**
L5535263	01/42	RP-874	1/15th pound, imperforate, coded **1-23D / AMA**
L5569719	02/42	RP-874	1/15th pound, imperforate, coded **1-23D / BMA**
L5673860	02/42	RP-874	1/15th pound, imperforate, coded **1-23D / BMA**
L5989776	12/41	RP-874	1/15th pound, imperforate, cancelled **6-10D / CLD**
L7217509	01/42	RP-874	1/15th pound, imperforate, rollered **4-50-E / C. A. 2**
L7284750	01/42	RP-874	1/15th pound, imperforate, rollered **4-50-E / C. A. 2**
L7720720	01/42	RP-874	1/15th pound, imperforate, coded **1-18-E / AMA**
L7728476	01/42	RP-874	1/15th pound, imperforate, coded **1-18-E / AMA**

L8302916	01/42	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-1-42**
L8309530	01/42	RP-874	1/15th pound, imperforate, mimeographed **1-10-D-1-42**
L8336618		RP-874	1/15th pound, imperforate, rollered **1-10-D**
L8924584	01/42	RP-874	1/15th pound, imperforate, cancelled **6-10D / AMA**
L9838379	02/42	RP-874	1/15th pound, imperforate, coded **1-23D / BMA**

When the Budget of June 23rd 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "Rock City Tobacco" surcharged **RP-874** (the imperforate 1/15th pound strip) in three lines of 3 mm. Gothic **EXCISE TAX / 6-13D / 2407** plus a 5 mm. Gothic **2ct** positioned beneath **TAX** as the company provisional **RP-1099**.

RP-1099 - **EXCISE TAX / 6-13D / 2407** plus **2ct** on 1/15th pound, imperforate, control **L9976744**
Surcharged by "Rock City Tobacco", Quebec City, in July 1942

L9976744★	07/42	RP-1099	**2ct** and **EXCISE TAX / 6-13D / 2407** on 1/15th pounds, imperforate

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Prior to the Budget of 1942 imposed excise tax, the production of the 1/15th pound package had continued in February 1942 using the imperforate **RP-874**. *The illustration below is from a previous batch*.

RP-874 - 1/15th pound, imperforate, control **K0152861 - r**oller coded **1-10-D** by "Macdonald Tobacco", Montreal

M0636331	02/42	RP-874	1/15th pound, imperforate, cancelled **6-10D / BMA**
M0677623	02/42	RP-874	1/15th pound, imperforate, coded **1-23D / BMA**
M0677632	02/42	RP-874	1/15th pound, imperforate, coded **1-23D / BMA**
M1221665	03/42	RP-874	1/15th pound, imperforate, coded **1-23D / CMA**
M3113795		RP-874	1/15th pound, imperforate, rollered **1-10-D**
M3595915	06/42	RP-874	1/15th pound, imperforate, coded **1-23D / CMB**

When the Budget of June 1942, the "Special War Measures Act" imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "Imperial Tobacco", Granby, surcharged **RP-874** (the imperforate 1/15th pound strip) with their Gothic two-line 4 and 2½ mm. **2¢ / EXCISE TAX** as the company provisional **RP-1051**.

RP-1051 - 2¢ / EXCISE TAX on 1/15th pound, imperforate, control **M3715321**,
Coded **1-23D** by "Imperial Tobacco", Granby, in mid-1942

M3711597		RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate
M3715321★		RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate

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Prior to the tabling of the Budget in June 1942, the use of **RP-874** (the imperforate 1/15th pound strip) package had continued in May and June 1942. *The illustration below is taken from a previous batch*.

RP-874 - 1/15th pound, imperforate, control **K0152861 - r**oller coded **1-10-D** by "Macdonald Tobacco", Montreal

M4301596	05/42	RP-874	1/15th pound, imperforate, coded **1-18-E / BMB**
M5464683	05/42	RP-874	1/15th pound, imperforate, cancelled **6-10D / BMB**
M6108946	06/42	RP-874	1/15th pound, imperforate, coded **1-18-E / CMB**
M6158717	06/42	RP-874	1/15th pound, imperforate, coded **1-18-E / CMB**

For the Budget of June 1942, "Tuckett Tobacco", Hamilton, surcharged *on-hand* copies of **RP-874** (the imperforate 1/15th pound strip) with a two-line tall E's 3 mm. Gothic surcharge **2¢ / EXCISE TAX** as the company provisional **RP-1122**. Uncoded and *undated*, these strips were used in June 1942.

RP-1122 - 2¢ / EXCISE TAX on 1/15th pound, imperforate, control **M6257873**
The tall E' surcharge by "Tuckett Tobacco", Hamilton

M6257873★	3 mm.	RP-1122	**2¢ / EXCISE TAX** on 1/15th pound, imperforate

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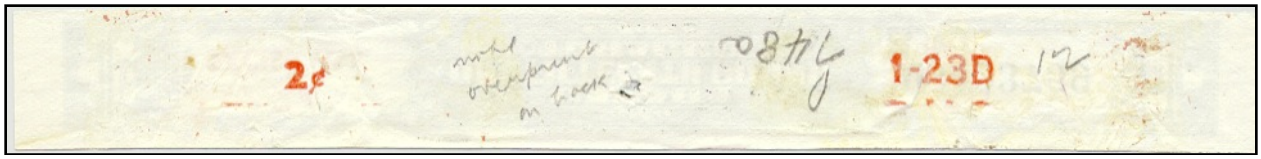
Meanwhile, prior to the tabling of the Budget on June 24th, the production of the 1/15th pound package had continued in May and June 1942 at "Imperial Tobacco", using **RP-874**. *The illustration below is taken from a previous batch*.

RP-874 - 1/15th pound, imperforate, control **K0152861 - r**oller coded **1-10-D** by "Macdonald Tobacco", Montreal

M6517515	05/42	RP-874	1/15th pound, imperforate, cancelled **6-10D / BMB**
M6775634	05/42	RP-874	1/15th pound, imperforate, cancelled **6-10D / BMB**
M7079035	06/42	RP-874	1/15th pound, imperforate, cancelled **6-10D / CMB**
M7325849	06/42	RP-874	1/15th pound, imperforate, cancelled **6-10D / CMB**
M7493719	06/42	RP-874	1/15th pound, imperforate, coded **1-23D / CMB**

When the Budget of June 1942 imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "Imperial Tobacco", Granby, surcharged **RP-874** (the imperforate 1/15th pound strip) with their Gothic two-line 4 and 2½ mm. **2¢ / EXCISE TAX** as the company provisional **RP-1051**.

The variant **RP-1051a** has been surcharged on both sides of the strip. This was not unusual on these pasted-up strips, and was probably done to ensure that the sheets in the roll being formed were joined using correctly surcharged sheets. The top strip seems to indicate that this was a *one-time* surcharge / cancellation - however the lower strip seems to be too mis-aligned for a *one-time* operation.



RP-1051a - **2¢ / EXCISE TAX** on 1/15th pound, imperforate, control **M8423759**
One-time coded **1-23D / BMC** by "Imperial Tobacco", Granby, in August 1942 - surcharged on both sides

RP-1051 - **2¢ / EXCISE TAX** on 1/15th pound, imperforate, control **M8504356**
Coded **1-23D / CMC** by "Imperial Tobacco", Granby, in September 1942

M8295294		RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, rollered **1-23D** only
M8333907		RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, rollered **1-23D** only
M8423759★	08/42	RP-1051a	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, rollered **1-23D / BMC**
M8504356★	09/42	RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, rollered **1-23D / CMC**

It is probable that the two initial strips were on hand at Imperial Tobacco, Granby, when the June 1942 Budget was tabled, while the later strips were obtained under the Budget from Ottawa. Thus the initial product would have been *excise tax payable*, and the later product would have been *excise tax paid*.

For the Budget of June 1942, "Tuckett Tobacco", Hamilton, surcharged **RP-874** (the imperforate 1/15th pound strip) with their two-line tall E's 3 mm. Gothic surcharge **2¢ / EXCISE TAX** as the company provisional **RP-1122**.
Uncoded and *undated*, these strips were used in July / August 1942.

RP-1122 - **2¢ / EXCISE TAX** on 1/15th pound, imperforate, control **M8737016**
The tall E' surcharge, coded **1-18-E** by "Tuckett Tobacco", Hamilton

M8709150	3 mm.	RP-1122	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, uncoded
M8737016★	3 mm.	RP-1122	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, coded **1-18-E**
M8741151	3 mm.	RP-1122	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, coded **1-18-E**
M8772555	3 mm.	RP-1122	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, coded **1-18-E**

It is probable that these strips (since they *do not* carry a date code) were *on hand* at "Tuckett Tobacco", when the June 1942 Budget was tabled. Thus the product would have been added *excise tax payable*. However see below:

Note: Tuckett Tobacco, Hamilton, ***did not*** code date its production after July 1943. In December 1943 they resumed code dating using **1-18-E / COD**. By January 1944, when they ran out of red surcharging ink, the use of the black **1-18-E / COD** resumed.

Under the June 1942 Budget "Macdonald Tobacco", Montreal, mimeographed **RP-874** (the imperforate 1/15th pound strip) in red with a repeating *one-line* elite 3 mm typewritten serifed 1-10-D-2¢ as the provisional **RP-1079**. The companion 2½ mm mimeograph has been catalogued as **RP-1078**.

RP-1079 - 1-10-D-2¢ in 3 mm. red mimeograph on 1/15th pounds, imperforate, control **M9370997**
Mimeographed by "Macdonald Tobacco", Montreal, for the June 1942 Budget
The red marks in the body of the stamp are simply caused by creases in the stencil

RP-1078 - 1-10-D-2¢ in 2½ mm. red mimeograph on 1/15th pounds, imperforate, control **M9407776**
Mimeographed by "Macdonald Tobacco", Montreal, for the June 1942 Budget - *ex Jim Hansen*

M9370997★	RP-1079	3 mm. red mimeographed 1-10-D-2¢ on 1/15th pound, imperforate
M9407776	RP-1078	2½ mm. red mimeographed 1-10-D-2¢ on 1/15th pound, imperforate

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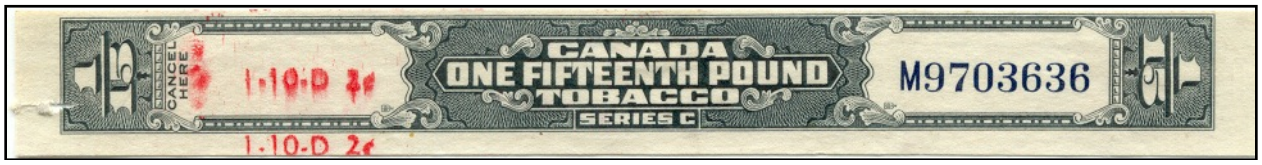
In July 1942 "Imperial Tobacco", Montreal, continued using **RP-1051** (their Gothic **2¢ / EXCISE TAX** Company provisional of **RP-874**) with the following strips, which were purchased post-Budget from Ottawa. *The illustrated strip is from a previous batch.*

RP-1051 - **2¢ / EXCISE TAX** on 1/15th pound, imperforate, control **M3715321** - **u**sed uncoded by "Imperial Tobacco",

M9562042		RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate
M9594460	07/42	RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
M9635672	07/42	RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
M9635678	07/42	RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**

"Macdonald Tobacco", Montreal, continued to mimeograph sheets of **RP-874** (the imperforate 1/15th pound strip) using a higher control numbered batch probably purchased post-Budget from Ottawa, with a 2 mm Gothic red surcharge 1-10-D 2¢ as the company provisional **RP-1089**.

RP-1089 - 1-10-D 2¢ on 1/15th pound, imperforate, control **M9671731**
With a single 2 mm. red Gothic mimeograph, from "Macdonald Tobacco", Montreal



RP-1089 - 1-10-D 2¢ on 1/15th pounds, imperforate, control **M9703636**
a repeating red mimeograph, from "Macdonald Tobacco", Montreal

M9671731★	RP-1089	mimeographed 1-10-D 2¢ on 1/15th pound, imperforate
M9672301	RP-1089	mimeographed 1-10-D 2¢ on 1/15th pound, imperforate
M9673321	RP-1089	mimeographed 1-10-D 2¢ on 1/15th pound, imperforate
M9674131	RP-1089	mimeographed 1-10-D 2¢ on 1/15th pound, imperforate
M9696441	RP-1089	mimeographed 1-10-D 2¢ on 1/15th pound, imperforate
M9703636★	RP-1089	mimeographed 1-10-D 2¢ on 1/15th pound, imperforate
M9703801	RP-1089	mimeographed 1-10-D 2¢ on 1/15th pound, imperforate
M9704421	RP-1089	mimeographed 1-10-D 2¢ on 1/15th pound, imperforate

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Meanwhile, in July 1942 "Imperial Tobacco", Montreal, continued use of **RP-1051** (their 1942 **2¢ / EXCISE TAX** provisional) with the following, surcharged on a batch of **RP-874** purchased from Ottawa under the June Budget.
The illustrated strip is from an earlier batch.

RP-1051 - **2¢ / EXCISE TAX** on 1/15th pound, imperforate, control **M3715321** - **u**sed uncoded by "Imperial Tobacco",

M9724376	07/42	RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
M9822514	07/42	RP-1051	**2¢ / EXCISE TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**

"Macdonald Tobacco", Montreal, continued mimeographing **RP-874** (the imperforate 1/15th pound strip) using a higher control numbered batch purchased from Ottawa under the June Budget, with a repeating 2 mm multiple Gothic surcharge 1-10-D 2¢ as the company provisional **RP-1089**. The illustrated *inverted* surcharge is catalogued as **RP-1089a**.

RP-1089a - 1-10-D 2¢ on 1/15th pound, imperforate, control **M9832181**
With an *inverted* red mimeograph from "Macdonald Tobacco", Montreal

M9832181★	RP-1089a	1-10-D 2¢ on 1/15th pound, imperforate, an *inverted* mimeograph
M9836197★	RP-1089a	1-10-D 2¢ on 1/15th pound, imperforate, an *inverted* mimeograph

Was this inversion done deliberately to mark sheets purchased under the June 1942 Budget, or was it done by chance? The recording of adjacent control numbered strips should provide an answer.

For general distribution under the June 1942 Budget, BABN surcharged **RP-874** (the 1/15th pound imperforate strip) with its familiar three-line 3 and 2 mm. dark blue Gothic **2¢ / EXCISE / TAX** as **RP-1166**.

RP-1166 - **2¢ / EXCISE / TAX** on 1/15th pound, imperforate, control **P1087179**
Roller coded **6-10D / CMD** by "Imperial Tobacco", Montreal, in December 1942

M9953875		RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E**
N0483032	08/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMC**
N0547056	08/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / BMC**
N0880317	08/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / BMC**
N0903369	08/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / BMC**
N1056526	07/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
N1056528	07/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
N1160296	07/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
N1172596	07/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
N1380923	07/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
N1574755	07/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
N1698435	07/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
N1723289	07/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
N2142251	07/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
N2262582	07/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMC**
N2647181	08/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMC**

N2950176	08/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMC**
N2993241	08/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, mimeo **1-10-D-8-42**
N3237678★		RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E**
N3303888★		RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E**
N3322033		RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E**
N3579793	08/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMC**
N3797557	08/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMC**
N4191381		RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **1-10-D**
N4958726		RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **1-10-D**
N4958756		RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **1-10-D**
N5024735	09/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMC**
N5220949	09/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, mimeo **1-10-D-9-42**
N5284283	09/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMC**
N5286607	09/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMC**
N5513696	09/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMC**
N5530706	09/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMC**
N6035174		RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E**
N6457767	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / BMD**
N6465074	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / BMD**
N6526034	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / CMD**
N6526733	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / CMD**
N6599937	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / CMD**
N6625479	01/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / ANA**
N6644728	02/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / BOA**
N6727311	02/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / BOA**
N6808612	10/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMD**
N7342000	10/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMD**
N7641226	10/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMD**
N7968390★	10/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, mimeo **1-10-D-10-42**
N8074546	10/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / AMD**
N8674872	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMD**

RP-1166 - 2¢ / EXCISE / TAX on 1/15th pound, imperforate, control **N8896959**
Coded **1-18-E / 11** by "Tuckett Tobacco", Hamilton, in November 1942

N8881087	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / 11**
N8896959★	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / 11**
N8937215	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / 11**

Possibly the preceding strips from Tuckett Tobacco had been obtained prior to the tabling of the June 1942 Budget, and thus the product would have been *excise tax payable*. They have reverted to their old pre-1939 numbered date coding to indicate the fact. The following strips were obtained under the June Budget, and the product was *excise tax paid*.

N8994125	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / CMD**
N8945673	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / CMD**
N8945673	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / CMD**
N8994125★	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / CMD**
N9002678★	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / CMD**
N9075440	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / CMD**
N9075993★	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / CMD**
N9079413★	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / CMD**
N9312990	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / CMD**
N9647560	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMD**
N9927447	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMD**
N9928389	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMD**
N9956564	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMD**

N9983290	11/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / BMD**
P0733493	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMD**
P0880984	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMD**
P0981484	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMD**
P1087179★	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMD**
P1087185	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMD**
P1100254	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMD**
P1153661	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMD**
P1224915	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMD**
P1281272	12/42	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / CMD**
P1830148	01/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / ANA**
P1917374	01/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / ANA**
P1997648	01/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / ANA**
P2033563	01/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / ANA**
P2045792	01/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / ANA**
P2564295	01/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / ANA**
P2616044	01/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, rollered **6-10D / ANA**
P2962411	01/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, mimeo **1-10-D-1-43**
P3431717	01/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / ANA**
P3482809	02/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / BOA**
P4216605	02/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-23D / BOA**
P4414830	02/43	RP-1166	**2¢ / EXCISE / TAX** on 1/15th pound, imperforate, coded **1-18-E / BOA**

As BABN prepared to issue the "Series of 1942" strips, they began clearing their vault of *obsolete* strips. Early in 1943 BABN overprinted sheets of **RP-871** (the 2/31st pound strip) for use at 1/15th pounds as **RP-1216** with a central 7½ mm. dark blue Roman **1/15**, a 2 mm. Gothic **1/15**, plus a two-line dark blue 2½ and 1 mm. Gothic **2¢ / EXCISE TAX** at the left, and six vertical killer lines at each end. The *small print* surcharge format is identical with that used on the "Plug Tobacco" stamps for the 1942 and 1943 Budgets - an ink saver.

As can be seen from the control numbers, these were the last 2/31st pound strips to come from the BABN vault. The overprinting and surcharging probably happened at the same time, as it is unlikely that BABN would have used a *changed format* to produce a 1942 surcharge for the 2/31st pound strip. After June 1942 the 2/31st pound strip was obsolete, and consequently there was no three-line BABN **2¢ / EXCISE / TAX** surcharge on 2/31st pounds.

RP-1216 - 1/15 and **2¢ / EXCISE TAX** on 2/31st pound, imperforate, control **B2482233**
Roller coded **1-10-D** by "Macdonald Tobacco", Montreal

B2254032	02/43	RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, coded **6-10D / BOA**
B2254033	02/43	RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, coded **6-10D / BOA**
B2263854	02/43	RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, coded **6-10D / BOA**
B2266354	02/43	RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, coded **6-10D / BOA**
B2468625		RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, rollered **1-10-D**
B2482233★		RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, rollered **1-10-D**
B2494404	02/43	RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, rollered **1-10-D - 2-43**
B2569093	02/43	RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, coded **6-10D / BOA**
B2578095	02/43	RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, coded **6-10D / BOA**
B2614459★	02/43	RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, rollered **1-10-D - 2-43**
B2632944		RP-1216	**1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperf, rollered **1-10-D**

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) "Imperial Tobacco", Granby, re-surcharged their on-hand sheets of **RP-1166** (the 1942 BABN **2¢ / EXCISE / TAX** surcharge) in deep blue ink with their usual 3 mm. Gothic **4¢**, plus a 4 mm. square *killer* ■, as the *one-time* company re-surcharge **RP-1252**.

RP-1252 - **4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, imperforate, control **P4409146**
Coded **1-23D / COA** by "Imperial Tobacco", Granby, in March 1943 - a kiss print re-surcharge

RP-1252 - **4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, imperforate, control **P4860586**
Coded **1-23D / AOB** by "Imperial Tobacco", Granby, in April 1943

P4409146★	03/43	RP-1252	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, coded **1-23D / COA** - kiss-print
P4456223	04/43	RP-1252	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, coded **1-23D / AOB**
P4507025	04/43	RP-1252	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, coded **1-23D / AOB**
P4585388	04/43	RP-1252	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, coded **1-23D / AOB**
P4588293	04/43	RP-1252	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, coded **1-23D / AOB**
P4588294	04/43	RP-1252	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, coded **1-23D / AOB**
P4588295	04/43	RP-1252	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, coded **1-23D / AOB**
P4590047	04/43	RP-1252	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, coded **1-23D / AOB**
P4860586★	04/43	RP-1252	**4¢ ■** over **2¢ / EXCISE / TAX** on 1/15th pound, coded **1-23D / AOB**

Legislation subsequent to the March 1943 Budget, as a wartime economy measure, restricted packaging of tobacco to sizes equal to, or greater than, 1/12th pound.

NOTE: these were the final control numbers in the 1/15th pound sequence

The control numbers on the 1/15th pound strip have run through the 17 lettered alphabetic sequence from **0000001** to **R9999999** (omitting "**I**" and "**O**"), and have repeated from **0000001** to **P4869586**. An extra eight digit sequence was added (but no prefix "**A**" as been noted in either run) so at this point the 1/15th pound grand total seems to be 304,869,586 strips.

Note: each alphabetic sequence covers 10,000,000 strips

Due to wartime restrictions on packaging of sizes smaller than 1/12th pounds, there was no ***4¢ - EXCISE / TAX*** surcharged 1/15th pound "Series of 1942" strip issued for the Budget of March 1943. The first listed use of the *surcharge- free* 1/15th pound strip **RP-1763** does not occur until about 1956.

"Imperial Tobacco", Montreal, in April 1943, re-surcharged their remaining sheets of **RP-1216** (the 1942 BABN **1/15** overprint and **2¢ / EXCISE TAX** surcharge of 2/31st pound) with **4¢** and **■** as **RP-1290**.

RP-1290 - 4¢ and ■ over **1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperforate, control **B3586089**
Roller cancelled **6-10D / AOB** by "Imperial Tobacco", Montreal, in April 1943

B3586089★	04/43	RP-1290	**4¢** and ■ over **1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperforate, Coded **6-10D / AOB**
B3612136	04/43	RP-1290	**4¢** and ■ over **1/15** and **2¢ / EXCISE TAX** on 2/31st pound, imperforate, Coded **6-10D / AOB**

The manufacturers had shown little interest in **RP-1164** (the 1942 BABN **1¢ / EXCISE / TAX** surcharged 1/16th pound imperforate strip) and thus early in 1943 BABN overprinted these sheets with a dark blue central 8 mm. Gothic **1/15** plus the vertically positioned 4 mm. Gothic **1/15** killers at the ends, and the requisite re-surcharge of **2¢** (now over one ounce) as the ***unlisted*** **RP-1578**. Some of these BABN re-worked sheets were then shipped to Tuckett Tobacco.

Before **RP-1578** could be used in production (at least no usage has been recorded - see NOTE:) the March Budget was tabled and "Tuckett Tobacco" re-surcharged **RP-1578** in light blue ink with a 4 to 6 mm. Roman **4c X 1-18-E** to provide the Tuckett provisional re-surcharge **RP-1433**. This Tuckett re-surcharge was applied as a *one-time* company code / re-surcharge. Since the initial sheets of **RP-1578** were already *on-hand* when the 1943 Budget was tabled the tobacco was added *excise tax payable* when delivered for consumption.

NOTE: These first copies of **RP-1433** are found already pre-coded **1-18-E / COA** in black ink for use early in March under the 1942 Budget.

RP-1433 - 4c X 1-18-E over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th lb., imperf, control **A4847762** - with a 4 mm. **4c**

A4847762★	03/43	RP-1433	**4c X 1-18-E** over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound

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"Tuckett Tobacco" surcharged subsequent copies of **RP-1578** with a 6 mm figure **1-18-E 4c X** as **RP-1434.** The base sheets of **RP-1578** had been obtained from Ottawa post-Budget, and the revised 1943 collection system had been established, and thus *excise* was to be paid under the tax schedule based on the previous month's production.

P-914a - 1-18-E **4c** x over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A4970403**

A4922972	6 mm.	RP-1434	1-18-E	**4c** x over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound
A4944557	6 mm.	RP-1434	1-18-E	**4c** x over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound
A4970403 ★	6 mm.	RP-1434	1-18-E	**4c** x over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound
A4970913	6 mm.	RP-1434	1-18-E	**4c** x over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound
A4986534	6 mm.	RP-1434	1-18-E	**4c** x over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound
A4994211	6 mm.	RP-1434	1-18-E	**4c** x over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound
A4997652	6 mm.	RP-1434	1-18-E	**4c** x over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound
A5003565	6 mm.	RP-1434	1-18-E	**4c** x over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound

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The final "Tuckett Tobacco" light blue re-surcharge ***omitting*** the killer **X** is listed as **RP-1421** when **4c** became the killer.

RP-1421 - 1-18-E **4c** over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A4970403**

A5050622 ★	6 mm.	RP-1421	1-18-E	**4c** over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound
A5102410	6 mm.	RP-1421	1-18-E	**4c** over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound

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Under the Budget of March 1943, BABN re-surcharged their remaining vault stock of the re-worked **RP-1578** with the requisite **4¢** to produce **RP-1638** which, apparently, was sent to Tuckett Tobacco.

RP-1638 - **4¢** over **1/15** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A5122805**
Simply coded **1-18-E** by "Tuckett Tobacco", Hamilton - for use under the Budget of March 1943

A5120763★	RP-1638	**4¢** over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, coded **1-18-E**
A5120793	RP-1638	**4¢** over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, coded **1-18-E**
A5122805★	RP-1638	**4¢** over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, coded **1-18-E**
A5133360	RP-1638	**4¢** over **1/15** and **2¢** on **1¢ / EXCISE / TAX** on 1/16th pound, coded **1-18-E**

Legislation subsequent to the Budget of March 1943 restricted the size of packaged tobacco to sizes greater than or equal to 1/12th pounds. Since the above 1/15th pound overprints were being prepared in 1943, it is obvious that there were no 1/15th pound sheets remaining in either the Ottawa or the BABN vaults for overprinting to the higher denominations, and thus ***there were no end-of-run BABN overprints on the 1/15th pound strip*** **RP-874.**

File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 1-15 pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
August 25th 2013, JBH